Internal Service Funds

Civic Center Fund
General Services Fund
Fleet Services Fund
Insurance Fund
Employee Benefits Fund



Civic Center Fund Summary

PURPOSE:

The Civic Center Fund is used to maintain the Civic Center, including City Hall, the Main Library and Public Safety Buildings.

ASSUMPTIONS FOR MAJOR RESOURCES:

The major ongoing revenue source to this fund is rental payments from the departments occupying the facilities. Minor sources of revenue include public parking charges and interest earnings.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	4,057,040	34,886,082	3,038,079	28,800,274
ADJUSTMENT TO FUND BALANCE	9,130	0	32,264,689	3,746,338
REVISED FUND BALANCE	4,066,169	34,886,082	35,302,768	32,546,612
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	2,079,631	543,750	2,021,862	560,150
Revenue From Other Agencies	65,372	75,400	0	150,000
Charges for Services	0	0	0	300
Other Revenues	180,544	40,000	124,906	40,000
Interfund Services-Charges	9,794,402	9,821,917	9,934,812	11,381,365
Intrafund Services-Gen Fund Chgs	118,093	55,000	109,731	60,000
Other Financing Sources	0	0	0	15,078,195
Operating Transfers	0	0	0	0
Total Revenues	12,238,042	10,536,067	12,191,311	27,270,010
TOTAL RESOURCES	16,304,211	45,422,149	47,494,079	59,816,622
REQUIREMENTS: Expenditures:				
Personal Services	1,445,458	1,613,611	1,409,083	1,873,869
Non-Personal Services	6,114,642	4,019,851	9,764,702	23,133,276
Internal Services	1,390,906	1,425,379	1,988,702	1,890,096
Capital Outlay	335,337	14,000	116,254	14,000
Debt Service	3,757,927	3,705,177	4,213,987	3,727,320
Operating Transfers	221,863	1,328,320	1,201,077	500,000
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	13,266,132 =========	12,106,338 ========	18,693,805	31,138,560 ======
ENDING FUND BALANCE	3,038,079	33,315,811	28,800,274	28,678,061

General Services Fund Summary

PURPOSE:

The General Services Fund is used to account for the operation, maintenance and timely replacement of the City's electronic data processing equipment and software and the cost of providing a variety of services to City departments, including electronic equipment, central telephone, central stores, central mailing and reprographics services.

ASSUMPTIONS FOR MAJOR RESOURCES:

The largest source of revenue for the General Services Fund is internal charge-back to City departments (88%). The remaining revenues are from cable franchise fees (10%) and miscellaneous external fees (2%).

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	8,030,238	6,964,414	7,404,813	7,089,044
ADJUSTMENT TO FUND BALANCE	440,399	0	0	0
REVISED FUND BALANCE	8,470,637	6,964,414	7,404,813	7,089,044
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	2,340,148	2,445,308	2,477,743	2,450,000
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	14,581	0	13,217	0
Revenue From Other Agencies	438,421	683,210	882,593	677,667
Charges for Services	1,440	19,200	1,440	0
Other Revenues	459,329	361,060	(19,619)	435,000
Interfund Services-Charges	29,091,782	31,023,535	30,610,277	31,679,929
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	32,345,700 ========	34,532,313 =========	33,965,650 =======	35,242,596 ========
TOTAL RESOURCES	40,816,337	41,496,727	41,370,463	42,331,640
REQUIREMENTS:				
Expenditures:	0.500.040	40,000,050	40 040 570	40 200 240
Personal Services	9,500,046	10,929,959	10,219,576	12,329,248
Non-Personal Services	14,438,633	11,750,437	14,263,738	14,679,057
Internal Services	2,293,449	2,287,219	1,757,012	1,542,510
Capital Outlay Debt Service	1,851,626 3,599,764	3,456,287 3,610,704	2,332,160 3,106,898	2,942,389 3,527,371
Operating Transfers	1,728,006	2,128,534	2,602,035	1,953,483
Depreciation/Amortization/Depletion	0	2,120,554	2,002,033	1,933,463
TOTAL REQUIREMENTS	33,411,524	34,163,140	34,281,418	36,974,058
ENDING FUND BALANCE	7,404,813	7,333,586	7,089,044	=========== 5,357,582

Fleet Services Fund Summary

PURPOSE:

The Fleet Services Fund is used to account for the City's purchase, maintenance and replacement of all fleet vehicles and equipment.

ASSUMPTIONS FOR MAJOR RESOURCES:

There are two major sources of revenue for this fund, Fleet Services Charges and Land Rental Payments. These two sources combined account for approximately 97% of the revenues generated by this fund. Fleet Services charges are generated from City Departments that utilize vehicles and equipment that are acquired and maintained by the Fleet Services Bureau. Vehicle and equipment charges include capital replacement, preventative maintenance and repair, and fueling charges. Land Rental Payments are received from the Environmental Services Bureau and Towing Enterprise Funds for their portion of the Willow and Temple Facility Debt Service.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	7,548,359	21,016,956	7,656,308	11,746,440
ADJUSTMENT TO FUND BALANCE	18,222,065	0	9,391,369	8,700,000
REVISED FUND BALANCE	25,770,424	21,016,956	17,047,677	20,446,440
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	2,698,837	1,815,000	2,430,624	1,815,000
Revenue From Other Agencies	0	0	0	0
Charges for Services	0	0	904	0
Other Revenues	545,506	827,158	1,573,742	845,758
Interfund Services-Charges	21,075,556	22,699,939	22,743,584	23,998,908
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	24,319,899	25,342,097 ========	26,748,854 =========	26,659,666 =======
TOTAL RESOURCES	50,090,323	46,359,053	43,796,531	47,106,106
REQUIREMENTS:				
Expenditures:	==40.00=			0.000.400
Personal Services	5,712,605	5,703,719	5,706,865	6,033,103
Non-Personal Services	22,688,883	8,015,103	8,589,548	16,398,003
Internal Services	678,695	900,692	900,198	436,835
Capital Outlay	11,027,200	9,485,932	14,362,677	9,669,332
Debt Service	2,494,549	2,496,322	2,490,804	2,495,122
Operating Transfers	(167,918)	24,841	0	202,840
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	42,434,015 =======	26,626,609 ========	32,050,091	35,235,235
ENDING FUND BALANCE	7,656,308	19,732,444	11,746,440	11,870,871

Insurance Fund Summary

PURPOSE:

The Insurance Fund was created to finance and account for all risk management-related activities Citywide. It consists of two subfunds (Workers' Compensation and Liability) and provides funding for activities in various City departments, as well as for future claims payable.

ASSUMPTIONS FOR MAJOR RESOURCES:

The three major revenue sources in this fund are: annual interest earned on the fund balance; charges collected from departments based on allocation of risk management costs; and reimbursement received on claims expense or other expenditures.

Fund balance is basically a reserve for outstanding claims and is not available to support general City obligations. Current reserves are exceeded by long-term, unfunded liability.

Content reserves are exceeded by long to	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	53,666,282	53,770,952	53,894,882	38,177,614
ADJUSTMENT TO FUND BALANCE	123,930	0	(4,437,000)	0
REVISED FUND BALANCE	53,790,212	53,770,952	49,457,882	38,177,614
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	3,696,477	3,610,500	3,431,079	3,213,000
Revenue From Other Agencies	7,220	0	21,617	0
Charges for Services	330	0	185	0
Other Revenues	408,143	387,750	376,376	466,269
Interfund Services-Charges	21,962,618	13,759,442	13,931,864	18,225,652
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	26,074,788	17,757,692	17,761,121	21,904,921
TOTAL RESOURCES	79,865,001	71,528,644	67,219,003	60,082,535
REQUIREMENTS:				
Expenditures:				
Personal Services	8,524,953	9,123,677	9,268,091	10,093,002
Non-Personal Services	15,286,137	16,790,961	17,697,737	19,949,907
Internal Services	1,831,136	1,776,007	1,792,119	1,759,010
Capital Outlay	51,141	240,000	36,167	240,000
Debt Service	0	0	0	0
Operating Transfers	276,752	253,901	247,275	283,901
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	25,970,119	28,184,546	29,041,389	32,325,819
ENDING FUND BALANCE	53,894,882	43,344,098	38,177,614	27,756,716

Employee Benefits Fund Summary

PURPOSE:

The Employee Benefits Fund was created to finance and account for payments to employees for all paid time off (sick leave, vacation, holiday, etc.) and fringe benefits, such as retirement, health insurance and Social Security.

ASSUMPTIONS FOR MAJOR RESOURCES:

The two major revenue sources in this fund are: annual interest earned on the fund balance and charges collected from departments based on allocation of employee benefits costs and administration of payroll costs.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	(228,054)	21,349,560	4,638,288	23,666,273
ADJUSTMENT TO FUND BALANCE	(1,889,610)	0	16,079,002	0
REVISED FUND BALANCE	(2,117,664)	21,349,560	20,717,290	23,666,273
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	1,129,093	879,000	914,369	848,000
Revenue From Other Agencies	0	0	0	0
Charges for Services	0	0	150	0
Other Revenues	866,677	464,000	2,645,979	106,000
Interfund Services-Charges	94,982,975	100,808,048	96,782,396	109,617,464
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	96,978,744	102,151,048	100,342,894	110,571,464
TOTAL RESOURCES	94,861,080	123,500,608	121,060,184	134,237,737
REQUIREMENTS:				
Expenditures:				
Personal Services	77,102,613	88,393,216	82,576,754	94,835,596
Non-Personal Services	1,115,746	1,339,216	733,785	1,340,231
Internal Services	1,299,040	1,452,934	1,336,432	1,524,158
Capital Outlay	11,609	0	0	0
Debt Service	10,438,033	11,039,083	11,039,053	11,667,368
Operating Transfers	255,750	1,296,732	1,707,888	242,732
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	90,222,792	103,521,180	97,393,911	109,610,085
ENDING FUND BALANCE	4,638,288	19,979,427	23,666,273	24,627,652



Tidelands Funds

Tidelands Operating Fund Type
Tideland Oil Revenue Fund
Reserve for Subsidence Fund

Tidelands Operating Fund Summary

ASSUMPTIONS FOR MAJOR RESOURCES

The Tidelands Operating Fund is comprised of the following four funds: Tidelands Operations, Marina, Queen Mary and Rainbow Harbor Area funds.

The major sources of revenue for the Tidelands Operations Fund are permit fees and ground rent from various waterfront concessions; parking revenue from beach area parking lots; and reimbursement by the County of Los Angeles for storm drain maintenance.

The major sources of revenue for the Marina Fund are slip rental fees for recreational boats, commercial enterprises, and transient docking; and ground leases in the marinas.

The major source of revenue for the Queen Mary Fund is lease revenue from the Queen Mary.

The major source of revenue for the Rainbow Harbor Area Fund is an operating transfer from the Tidelands Operating Fund, representing approximately 63% of the total revenue. The Aquarium parking structure generates approximately 27% of the total; however, this revenue is restricted for use in operating and maintaining the structure.

Tidelands Operating Fund Summary

PURPOSE:

The Tidelands Operating Funds are used to account for operations, programming, maintenance and development of the City's beaches and waterways, to include the Convention Center and Hyatt Hotel lease arrangement, the Queen Mary properties, the Long Beach Aquarium of the Pacific, Rainbow Harbor area, the City's marinas, as well as other areas in the City's Tidelands Trust.

The Long Beach Aquarium of the Pacific is now owned by the City of Long Beach. The Long Beach Bond Finance Authority represents the City by reviewing and approving all financial matters for the Aquarium. This accounts for a \$28.4 million increase in appropriations and a \$25.5 million increase in revenues in the Tidelands Operations Fund.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	13,393,343	24,600,741	15,536,301	15,584,396
ADJUSTMENT TO FUND BALANCE	317,771	0	(18,591,848)	0
REVISED FUND BALANCE	13,711,114	24,600,741	(3,055,547)	15,584,396
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	75,260	0	0	0
Fines and Forfeitures	227,884	211,100	181,807	235,632
Use of Money & Property	27,823,821	26,744,462	28,524,114	24,396,029
Revenue From Other Agencies	2,057,315	11,342,894	1,341,146	7,432,561
Charges for Services	619,054	686,361	10,722,158	23,906,026
Other Revenues	94,626	143,284	13,796,141	24,500
Interfund Services-Charges	69,655	71,582	74,412	71,758
Intrafund Services-Gen Fund Chgs	6,819	837	837	837
Harbor P/R Rev Trsfs	0	0	0	0
Other Financing Sources	230,519	0	130,164,675	0
Operating Transfers	21,408,594	17,073,450	22,037,894	18,779,450
Total Revenues	52,613,547	56,273,970	206,843,184	74,846,793
TOTAL RESOURCES	66,324,661	80,874,711	203,787,637	90,431,189
REQUIREMENTS:				
Expenditures:				
Personal Services	13,050,001	13,658,254	13,213,731	14,819,817
Non-Personal Services	21,416,720	29,486,599	26,872,024	42,869,457
Internal Services	5,678,611	4,883,741	5,347,641	4,848,556
Capital Outlay	281,795	0	121,842,988	1,750,000
Debt Service	6,997,742	7,112,395	15,505,093	13,655,699
Operating Transfers	3,363,492	5,878,691	5,460,638	6,267,269
Depreciation/Amortization/Depletion	0	0	0	0,201,200
Prior Year Encumbrance	0	102	(38,874)	0
TOTAL REQUIREMENTS	50,788,360	61,019,782	188,203,241	84,210,798
ENDING FUND BALANCE	======================================	========= 19,854,929	15,584,396	6,220,391

Tideland Oil Revenue Fund Summary

PURPOSE:

The Tideland Oil Revenue Fund is used to account for the proceeds from oil operations within the tidelands area.

ASSUMPTIONS FOR MAJOR RESOURCES:

The major source of revenue for the Tideland Oil Revenue Fund is the revenue generated from oil operations in the Tidelands area, which is dependent upon the price of oil. FY 02 assumes a \$17 per barrel oil price.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	1,339,228	9,492,788	3,298,991	10,771,107
ADJUSTMENT TO FUND BALANCE	110,824	0	(12,656,857)	0
REVISED FUND BALANCE	1,450,052	9,492,788	(9,357,866)	10,771,107
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	86,877,492	21,773,400	79,271,151	16,001,274
Revenue From Other Agencies	555,312	50,000	229,811	100,000
Charges for Services	0	0	0	C
Other Revenues	747,002	2,000,500	40,670	500
Interfund Services-Charges	53,455	175,000	103,529	164,000
Intrafund Services-Gen Fund Chgs	0	0	0	C
Other Financing Sources	0	0	0	C
Operating Transfers	0	0	0	C
Total Revenues	88,233,261 ========	23,998,900	79,645,161 ========	16,265,774 ======
TOTAL RESOURCES	89,683,312	33,491,688	70,287,295	27,036,881
REQUIREMENTS: Expenditures:				
Personal Services	3,338,959	3,893,623	3,713,233	4,135,167
Non-Personal Services	74,228,292	16,446,020	48,262,940	9,435,308
Internal Services	791,296	876,154	1,297,073	874,785
Capital Outlay	0	0	250	C
Debt Service	0	0	0	0
Operating Transfers	8,025,774	2,725,859	6,242,693	2,031,862
Depreciation/Amortization/Depletion	0	0	0	C
TOTAL REQUIREMENTS	86,384,321	23,941,656	59,516,188	16,477,122 ========
ENDING FUND BALANCE	3,298,991	9,550,032	10,771,107	10,559,759

Reserve For Subsidence Fund Summary

PURPOSE:

The Reserve for Subsidence Fund is used to account for the accumulation of resources to minimize and remedy future land sinkage due to oil operations in the tidelands area.

ASSUMPTIONS FOR MAJOR RESOURCES:

The revenue source for the subsidence fund is interest earned on the fund balance. It is estimated that the interest rate for FY 02 will be approximately 5.5%.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	130,581,269	138,465,973	135,498,271	139,565,826
ADJUSTMENT TO FUND BALANCE	0	0	0	0
REVISED FUND BALANCE	130,581,269	138,465,973	135,498,271	139,565,826
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	7,884,704	6,900,000	8,135,109	7,500,000
Revenue From Other Agencies	0	0	0	0
Charges for Services	0	0	0	0
Other Revenues	0	0	0	0
Interfund Services-Charges	0	0	0	0
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	7,884,704	6,900,000	8,135,109	7,500,000
TOTAL RESOURCES	138,465,973	145,365,973	143,633,380	147,065,826
REQUIREMENTS: Expenditures:				
Personal Services	0	0	0	0
	•	-	Ĭ	4 100 000
Non-Personal Services	2,967,702	0	4,067,555	4,100,000
Internal Services	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Operating Transfers	0	0	0	0
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	2,967,702 ========	0	4,067,555 ========	4,100,000 ======
ENDING FUND BALANCE	135,498,271	145,365,973	139,565,826	142,965,826



Enterprise Funds

Gas Fund
Energy Services Fund
Water Fund
Sewer Fund
Airport Fund
Refuse/Recycling Fund
SERRF/SERRF JPA Fund
Towing Fund



Gas Fund Summary

PURPOSE:

The Gas Fund is used to provide natural gas services and meet the energy needs of all customers in a safe and efficient manner at the lowest practical cost; and to ensure quality services and system reliability.

ASSUMPTIONS FOR MAJOR RESOURCES:

The major source of revenue for the Gas Fund is gas metered sales, which accounts for approximately 92% of the fund's total revenues.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	22,893,910	21,125,211	19,746,505	7,459,370
ADJUSTMENT TO FUND BALANCE	189,312	0	(8,000,000)	
REVISED FUND BALANCE	23,083,222	21,125,211	11,746,505	7,459,370
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	1,640,076	727,173	1,328,745	315,025
Revenue From Other Agencies	0	0	106,483	0
Charges for Services	71,063,238	69,255,370	124,867,433	108,290,584
Other Revenues	42,344	11,887	59,032	0
Interfund Services-Charges	313,852	162,295	251,938	170,320
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	73,059,509	70,156,725	126,613,630	108,775,929
TOTAL RESOURCES	96,142,732	91,281,936	138,360,135	116,235,299
REQUIREMENTS:				
Expenditures:				
Personal Services	12,190,446	12,996,083	12,046,562	14,278,308
Non-Personal Services	39,852,270	40,217,288	101,938,758	72,798,108
Internal Services	7,362,202	7,617,684	7,917,024	7,798,466
Capital Outlay	1,701,463	1,382,400	1,527,576	1,075,400
Debt Service	1,045,789	1,042,828	1,043,286	1,043,474
Operating Transfers	14,244,057	15,437,193	6,427,560	11,626,172
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	76,396,227	78,693,476	130,900,765	108,619,928
ENDING FUND BALANCE	19,746,505	12,588,460	7,459,370	7,615,371

Energy Services Fund Summary

PURPOSE:

The Energy Services Fund is used to meet the aggregated electric commodity energy needs of all City departments at the lowest practical cost at or below the existing electric utility tariff prices.

ASSUMPTIONS FOR MAJOR RESOURCES:

The major source of revenue for the Energy Services Fund is interest.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	24,264	77,554	77,554	101,906
ADJUSTMENT TO FUND BALANCE	0	0	0	0
REVISED FUND BALANCE	24,264	77,554	77,554	101,906
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	2,562	1,200	5,249	6,225
Revenue From Other Agencies	0	0	0	0
Charges for Services	50,728	53,310	19,103	0
Other Revenues	0	0	0	0
Interfund Services-Charges	0	0	0	0
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	53,290 ======	54,510 ========	24,352	6,225
TOTAL RESOURCES	77,554	132,064	101,906	108,131
REQUIREMENTS:				
Expenditures:				
Personal Services	0	0	0	0
Non-Personal Services	0	0	0	0
Internal Services	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Operating Transfers	0	0	0	0
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	0	0	0	0

Water Fund Summary

PURPOSE:

The Water Fund is used to meet the water needs of the citizens of Long Beach with a dependable supply of high quality water at a reasonable cost.

ASSUMPTIONS FOR MAJOR RESOURCES:

The major sources of revenue include a volumetric charge for water used by customers and a service charge based on the size of the customers water meter. Other revenues include rents received from tenants on Water Department owned property, interest income received on cash balances and charges for services requested by customers. FY 02 revenues assume normal water usage and no water rate increases.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	18,807,457	16,100,328	15,805,447	9,256,337
ADJUSTMENT TO FUND BALANCE	13,266,447	0	3,514,261	0
REVISED FUND BALANCE	32,073,904	16,100,328	19,319,708	9,256,337
Revenues:				
Property Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	2,548,668	2,300,000	2,007,772	1,835,000
Revenue From Other Agencies	730,000	750,000	1,234,378	6,061,550
Charges for Services	60,467,160	61,845,000	57,818,601	59,905,000
Other Revenues	523,877	405,000	630,897	2,345,000
Interfund Services-Charges	0	0	0	0
Intrafund Services-Gen Fund Chgs	0	0	0	0
Harbor P/R Rev Trsfs	0	200,000	133,396	0
Other Financing Sources	0	0	0	3,300,000
Operating Transfers	0	0	0	0
Total Revenues	64,269,705	65,500,000	61,825,044	73,446,550 =======
TOTAL RESOURCES	96,343,609	81,600,328	81,144,752	82,702,887
REQUIREMENTS:				
Expenditures:				
Personal Services	12,105,503	12,716,278	12,686,559	13,664,414
Non-Personal Services	59,685,569	32,848,442	49,838,692	33,332,665
Internal Services	4,680,233	4,740,088	49,638,692	4,854,024
Capital Outlay	767,869	15,209,398	724,448	18,614,850
Debt Service	4,177,043	3,900,445	4,420,637	3,739,125
Operating Transfers	(878,056)	(430,068)	(430,611)	(427,403)
Depreciation/Amortization/Depletion	0	17,773 	0	
TOTAL REQUIREMENTS	80,538,162 ========	69,002,356 ========	71,888,415 ========	73,777,675 ========
ENDING FUND BALANCE	15,805,447	12,597,972	9,256,337	8,925,212

Sewer Fund Summary

PURPOSE:

The Sewer Fund is used to maintain and upgrade the City's sewer system in a cost effective manner.

ASSUMPTIONS FOR MAJOR RESOURCES:

The major sources of revenue include a volumetric charge based on water usage which will enter the sewer system and a service charge based on the size of the customers meter. Other revenues include interest income received on cash balances and sewer capacity fees from developers for new projects in the City of Long Beach. FY 02 revenues assume normal water usage and no sewer rate increases.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	20,494,482	13,895,098	18,495,521	13,351,476
ADJUSTMENT TO FUND BALANCE	9,145,175	0	0	0
REVISED FUND BALANCE	29,639,657	13,895,098	18,495,521	13,351,476
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	458,741	506,000	1,299,866	756,000
Fines and Forfeitures	0	0	0	0
Use of Money & Property	1,154,139	600,000	996,840	600,000
Revenue From Other Agencies	0	0	0	0
Charges for Services	7,391,243	7,265,500	7,315,925	7,280,500
Other Revenues	30,813	28,500	111,728	25,500
Interfund Services-Charges	86,400	90,000	86,400	86,400
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	9,121,336	8,490,000	9,810,759 ========	8,748,400 ======
TOTAL RESOURCES	38,760,993	22,385,098	28,306,280	22,099,876
REQUIREMENTS:				
Expenditures:				
Personal Services	2,766,612	3,063,996	3,048,534	3,552,673
Non-Personal Services	15,016,340	1,287,645	9,526,839	1,516,200
Internal Services	1,391,508	1,393,464	1,369,430	1,432,259
Capital Outlay	222,247	8,782,000	363,598	1,059,000
Debt Service	(27,168)	0	191,293	0
Operating Transfers	895,933	450,000	455,111	450,000
Depreciation/Amortization/Depletion	0		0	
TOTAL REQUIREMENTS	20,265,472 ========	14,977,105 ========	14,954,804 ========	8,010,132 ========
ENDING FUND BALANCE	18,495,521	7,407,993	13,351,476	14,089,744

Airport Fund Summary

PURPOSE:

The Airport Fund is used to meet the air transportation needs of the Long Beach community; to link the City with the nation's transportation system; and to provide an attractive, adequate and fluid terminal facility which creates a favorable impression of the City.

ASSUMPTIONS FOR MAJOR RESOURCES:

Major revenue sources consist of revenues related to airport operations and grants. Airport operations include landing, parking, and car rental fees, and leases of airport property to tenants. Grants are from the Federal Aviation Administration and are used for capital improvements to the Airport such as airfield pavement rehabilitation, upgrades to security, and passenger terminal enhancements.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	2,993,433	4,126,604	2,164,689	1,675,700
ADJUSTMENT TO FUND BALANCE	1,351,858	0	975,000	0
REVISED FUND BALANCE	4,345,291	4,126,604	3,139,689	1,675,700
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	12,000	50,000	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	11,766,961	14,339,010	10,864,327	14,083,974
Revenue From Other Agencies	315,735	1,170,000	2,093,347	6,150,819
Charges for Services	36,337	0	0	0
Other Revenues	(35,078)	10,000	774,158	10,000
Interfund Services-Charges	0	0	0	0
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	12,095,956	15,569,010 ======	13,731,832	20,244,793
TOTAL RESOURCES	16,441,247	19,695,614	16,871,521	21,920,493
REQUIREMENTS:				
Expenditures:				
Personal Services	3,295,640	3,487,446	3,378,894	3,856,898
Non-Personal Services	4,961,255	5,262,325	6,021,308	10,188,273
Internal Services	4,571,892	4,348,960	4,477,925	4,073,165
Capital Outlay	132,067	28,604	27,066	28,604
Debt Service	1,300,230	1,301,726	1,302,774	1,294,208
Operating Transfers	15,474	17,254	17,500	20,276
Prior Year Encumbrance	0	0	(29,646)	0
TOTAL REQUIREMENTS	14,276,558	14,446,315	15,195,821 ========	19,461,423 ========
ENDING FUND BALANCE	2,164,689	5,249,298	1,675,700	2,459,070

Refuse/Recycling Fund Summary

PURPOSE:

To provide refuse collection to the citizens of Long Beach in a timely and cost effective manner.

ASSUMPTIONS FOR MAJOR RESOURCES:

The primary source of revenue for the Refuse Fund is from charges for service for refuse and recycling services, which accounts for approximately 91% of the funds total revenues. This fund also receives grant money from the state for various public outreach messages (recycling, litter reduction, used motor oil collection, etc.); California Redemption Value (CRV) from the City's residential recycling program; and fees paid by the City's licensed private refuse haulers for AB 939 compliance.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	9,220,385	8,926,063	9,282,647	7,138,545
ADJUSTMENT TO FUND BALANCE	356,584	0	0	0
REVISED FUND BALANCE	9,576,969	8,926,063	9,282,647	7,138,545
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	952,084	857,766	1,128,604	1,051,750
Fines and Forfeitures	0	0	0	0
Use of Money & Property	511,532	400,000	440,123	200,000
Revenue From Other Agencies	1,016,610	510,000	1,268,155	1,029,958
Charges for Services	24,915,277	24,414,399	25,261,713	24,802,807
Other Revenues	1,175,957	1,002,000	1,335,337	1,020,000
Interfund Services-Charges	40,360	107,607	143,368	156,768
Intrafund Services-Gen Fund Chgs	0	44,432	44,432	30,998
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	28,611,820	27,336,204	29,621,732 ========	28,292,281 ========
TOTAL RESOURCES	38,188,789	36,262,267	38,904,379	35,430,826
REQUIREMENTS: Expenditures:				
Personal Services	7,579,603	9,150,119	8,876,062	9,503,591
Non-Personal Services	6,425,559	7,001,637	6,737,187	6,975,438
Internal Services	14,482,831	15,835,501	15,813,701	15,251,282
Capital Outlay	8,340	120,000	23,211	120,000
Debt Service	403,874	386,821	309,474	600,000
Operating Transfers	5,935	6,617	6,200	274,113
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	28,906,142 =========	32,500,695 =======	31,765,835 ========	32,724,424
ENDING FUND BALANCE	9,282,647	3,761,572	7,138,545	2,706,402

SERRF/SERRF-JPA Fund Summary

PURPOSE:

To maintain the Solid Waste Program as an Enterprise Operation, provide disposal services at the Southeast Resources Recovery Facility (SERRF) for residential and commercial refuse delivered by the City of Long Beach and various surrounding communities, and to implement waste reduction and recycling activities. The SERRF Joint Powers Authority (SERRF-JPA) is consolidated with the City's Solid Waste Management Fund for financial statement presentation.

ASSUMPTIONS FOR MAJOR RESOURCES:

The two main sources of revenue for the SERRF Enterprise Fund are electrical sales to Southern California Edison, which accounts for approximately 60% of the total revenue, and customer disposal fees, which makes up an additional 35%.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	31,048,406	35,137,957	35,852,069	45,344,793
ADJUSTMENT TO FUND BALANCE	714,112	00,107,307	517,356	40,044,730
REVISED FUND BALANCE	31,762,518	35,137,957	36,369,425	45,344,793
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	8,020,880	7,144,900	6,582,324	8,784,000
Revenue From Other Agencies	0	0	0	0
Charges for Services	38,929,560	37,585,000	44,513,425	38,105,146
Other Revenues	980,591	1,153,876	1,538,051	1,153,876
Interfund Services-Charges	0	0	0	0
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	47,931,032	45,883,776	52,633,800 =======	48,043,022
TOTAL RESOURCES	79,693,550	81,021,733	89,003,225	93,387,815
REQUIREMENTS:				
Expenditures: Personal Services	274 220	260 204	355,097	200 576
	371,329	360,381	· ·	298,576 39,840,870
Non-Personal Services	36,234,290	38,752,232	38,370,582	
Internal Services	173,707	723,688	820,290	955,504
Capital Outlay	1,371,560	750,000 5 363 503	83,152	750,000
Debt Service	5,635,900	5,363,503	3,972,582	7,289,503
Operating Transfers Depreciation/Amortization/Depletion	54,695	56,729	56,729	200,557
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	43,841,481	46,006,533	43,658,432	49,335,010 ========
ENDING FUND BALANCE	35,852,069	35,015,200	45,344,793	44,052,805

Towing Fund Summary

PURPOSE:

The Towing Fund is an Enterprise Fund used to account for the City's towing services, which are used primarily by the Police and Public Works Departments to remove vehicles from the City's streets that have been involved in traffic accidents, abandoned or parked illegally.

ASSUMPTIONS FOR MAJOR RESOURCES:

There are two major sources of revenue for this fund, Towing Service Fees and Towing Lien Sales. These two sources combined account for approximately 96% of the revenues generated by this fund. Towing Service Fees are generated when a vehicle is towed and impounded by the City. Towing Lien Sales are generated from the auction lien sale of unclaimed vehicles held at the Towing Operations Yard. The City is allowed to retain the lien sales revenue up to the towing and storage costs of each vehicle sold. Any revenue generated from a lien sale beyond the City's charges is transferred to the California Department of Motor Vehicles.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	2,006,355	1,319,566	1,326,776	1,283,717
ADJUSTMENT TO FUND BALANCE	7,210	0	0	0
REVISED FUND BALANCE	2,013,565	1,319,566	1,326,776	1,283,717
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	18,069	0	0	0
Use of Money & Property	87,657	118,661	52,476	118,661
Revenue From Other Agencies	0	0	0	0
Charges for Services	4,810,381	5,127,483	5,465,485	5,127,483
Other Revenues	29,464	66,754	62,483	66,754
Interfund Services-Charges	20,095	32,130	2,954	32,130
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	4,965,665 ========	5,345,028 ========	5,583,398	5,345,028 =======
TOTAL RESOURCES	6,979,230	6,664,594	6,910,174	6,628,745
REQUIREMENTS: Expenditures:				
Personal Services	2,093,198	2,245,751	2,048,943	2,104,113
Non-Personal Services	2,101,932	2,033,915	2,128,434	2,058,643
Internal Services	737,979	1,007,770	939,380	972,614
Capital Outlay	46,684	0	9,700	0
Debt Service	0	0	0	0
Operating Transfers	672,661	500,000	500,000	642,306
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	5,652,454 ========	5,787,436 ========	5,626,457	5,777,676 =======
ENDING FUND BALANCE	1,326,776	877,158	1,283,717	851,069

Subsidiary Agencies Funds

Harbor Funds
Parking Authority Funds
Housing Authority Fund
Redevelopment Funds
CUPA Fund



Harbor Funds Summary

PURPOSE:

The Harbor Funds are used to account for the operations and development of the Port of Long Beach.

ASSUMPTIONS FOR MAJOR RESOURCES:

The Board of Harbor Commissioners sets tariff charges for wharfage, dockage, pilotage, land usage, storage, and demurrage applicable to all ships and cargo at municipal berths and wharves or otherwise City owned property in the Harbor District. Under the terms of various property agreements, the terminal operators, as permittees or lessees, are responsible for collecting tariffs and for remitting to the Harbor Department all or any portion of such tariffs required to be paid to the Harbor Department. The Harbor Department charges tariffs on a per container load of freight basis for container cargoes and on a commodity rate per ton of cargo basis for bulk and break-bulk cargoes.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	77,669,698	65,289,914	45,965,623	265,268,205
ADJUSTMENT TO FUND BALANCE	100,062,721	0	0	0
REVISED FUND BALANCE	177,732,419	65,289,914	45,965,623	265,268,205
Revenues:				
Property Taxes	0	0	0	0
Licenses and Permits	36,920	0	59,660	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	28,103,732	19,500,000	32,277,961	30,929,840
Revenue From Other Agencies	0	0	0	0
Charges for Services	224,952,214	217,430,000	228,908,298	225,970,000
Other Revenues	36,297,414	18,069,000	20,109,869	33,021,000
Interfund Services-Charges	0	0	0	0
Intrafund Services-Gen Fund Chgs	0	0	0	0
Harbor P/R Rev Trsfs	11,372,086	0	11,570,310	0
Other Financing Sources	0	240,108,000	277,603,184	225,766,899
Operating Transfers	0	0	0	0
Total Revenues	300,762,366	495,107,000	570,529,283	515,687,739
TOTAL RESOURCES	478,494,785	560,396,914	616,494,906	780,955,944
REQUIREMENTS:				
Expenditures:				
Personal Services	19,769,889	23,591,874	20,479,094	25,760,238
Non-Personal Services	307,958,345	34,416,150	232,430,314	32,985,660
Internal Services	21,437,766	13,377,734	22,589,460	9,636,569
Capital Outlay	3,631,415	360,272,865	1,001,084	417,456,637
Debt Service	73,580,846	98,990,292	66,412,349	93,885,635
Operating Transfers	6,150,900	7,665,800	8,314,400	8,698,000
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	432,529,162	538,314,715	351,226,701	588,422,739
ENDING FUND BALANCE	45,965,623	22,082,199	265,268,205	192,533,206

Parking Authority Funds Summary

PURPOSE:

The Parking Authority Funds are used to account for the debt service payments for the Rainbow Harbor Area parking structure.

ASSUMPTIONS FOR MAJOR RESOURCES:

The Parking Authority Funds are required by the Aquarium Parking Structure bond indenture and are used to account for restricted Aquarium parking revenues used to make debt service payments. The revenues are rental income from the City for the parking structure which is equal to the debt service payments.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	797,981	1,671,227	352,285	149,390
ADJUSTMENT TO FUND BALANCE	379,275	0	719,043	0
REVISED FUND BALANCE	1,177,256	1,671,227	1,071,328	149,390
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	641,728	573,612	585,463	583,230
Revenue From Other Agencies	0	0	0	0
Charges for Services	0	0	0	0
Other Revenues	0	0	0	0
Interfund Services-Charges	0	0	0	0
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	641,728	573,612 ========	585,463 ========	583,230 =======
TOTAL RESOURCES	1,818,984	2,244,839	1,656,791	732,620
REQUIREMENTS: Expenditures:				
Personal Services	0	0	0	0
Non-Personal Services	5,722	5,700	5,894	6,375
Internal Services	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service	1,460,977	1,502,362	1,501,508	502,480
Operating Transfers	0	0	0	0
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	1,466,699	1,508,062	1,507,402	508,855
ENDING FUND BALANCE	352,285	736,777	149,390	223,765

Housing Authority Fund Summary

PURPOSE:

The Housing Authority Fund is used to account for revenues received by the City to operate various programs which assist lower income households. The primary activity is the U.S. Department of Housing and Urban Development's (HUD) Section 8 Program. Other activities include the City's replacement Housing and Tenant Relocation Programs.

ASSUMPTIONS FOR MAJOR RESOURCES:

The major revenue source (99 percent) for the Housing Authority Fund is allocations from the U.S. Department of Housing and Url Development.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	1,967,448	2,351,119	2,360,483	3,255,580
ADJUSTMENT TO FUND BALANCE	37,958	2,001,110	2,000,400	0,200,000
REVISED FUND BALANCE	2,005,406	2,351,119	2,360,483	3,255,580
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Use of Money & Property	181,351	143,657	203,195	219,792
Revenue From Other Agencies	35,198,266	42,062,338	36,691,955	42,229,126
Charges for Services	0	0	0	0
Other Revenues	30,163	4,550	33,378	4,550
Interfund Services-Charges	0	0	0	0
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	35,409,781	42,210,545	36,928,528	42,453,468
TOTAL RESOURCES	37,415,186	44,561,664	39,289,011	45,709,048
REQUIREMENTS:				
Expenditures:				
Personal Services	1,960,202	2,332,919	2,051,669	3,034,577
Non-Personal Services	32,191,548	38,656,570	33,204,067	38,401,242
Internal Services	897,577	761,105	777,695	882,816
Capital Outlay	5,376	0	0	0
Debt Service	0	0	0	0
Operating Transfers	0	0	0	0
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	35,054,703	41,750,594	36,033,431	42,318,636
ENDING FUND BALANCE	2,360,483	2,811,070	3,255,580	3,390,412

Redevelopment Funds Summary

PURPOSE:

The Redevelopment Funds are used to account for 1) funds associated with development projects in the seven Redevelopment Project Areas (Downtown, West Beach, West Long Beach Industrial, Poly High, North Long Beach, Los Altos and Central) and 2) Incremental Property Taxes within the City generated from the Redevelopment Projects. The Fund Type also includes special purpose funds generated by land sale proceeds and lease revenue. Funds are used to satisfy debt obligations in addition to the support of redevelopment projects.

ASSUMPTIONS FOR MAJOR RESOURCES:

The major revenue source for Redevelopment funds is property tax increment. In FY 02, over \$23 million in tax increment is proje Other revenue sources include proceeds from leases and sales of Redevelopment Agency-owned land.

	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	3,969,243	21,303,388	21,600,937	23,919,840
ADJUSTMENT TO FUND BALANCE	12,471,451	0	853,424	0
REVISED FUND BALANCE	16,440,695	21,303,388	22,454,361	23,919,840
Revenues:				
Property Taxes	18,509,065	18,090,497	19,251,004	19,749,000
Other Taxes	2,875,777	3,000,000	3,260,339	3,613,000
Licenses and Permits	8,032	900	8,770	7,700
Fines and Forfeitures	0	0	0	0
Use of Money & Property	4,824,947	4,197,589	5,086,453	4,388,081
Revenue From Other Agencies	1,053,053	3,175,000	(298,239)	875,000
Charges for Services	0	50	5	0
Other Revenues	4,441,173	401,200	2,310,709	300,500
Interfund Services-Charges	0	0	0	0
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	963,415	967,005	2,424,462	939,240
Operating Transfers	0	1,203,601	6,855,753	245,000
Total Revenues	32,675,462 =========	31,035,842 =========	38,899,256 ========	30,117,521 =======
TOTAL RESOURCES	49,116,157	52,339,230	61,353,617	54,037,361
REQUIREMENTS: Expenditures:				
Personal Services	1,257,816	1,530,162	1,339,940	1,636,450
Non-Personal Services	5,832,749	10,719,134	12,852,057	14,746,187
Internal Services	632,600	697,287	723,176	645,871
Capital Outlay	1,676,221	345,000	0	1,035,000
Debt Service	14,548,208	11,941,688	18,870,994	15,203,620
Operating Transfers	3,567,625	4,295,450	3,647,610	3,373,948
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	27,515,220 =======	29,528,721 =======	37,433,777 =========	36,641,076 ======
ENDING FUND BALANCE	21,600,937	22,810,509	23,919,840	17,396,285

CUPA Fund Summary

PURPOSE:

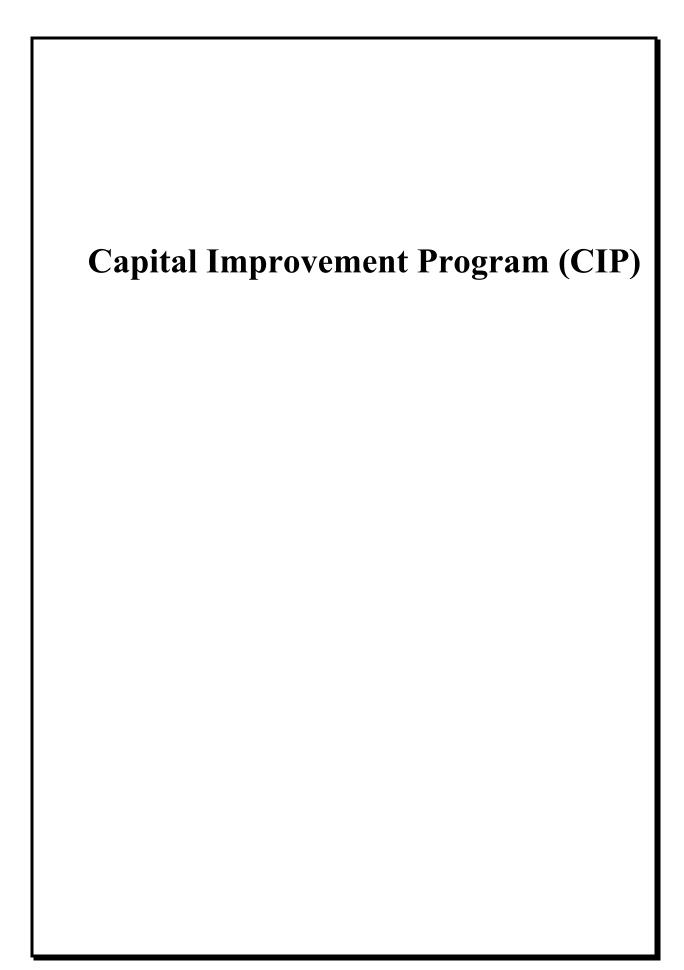
The CUPA Fund was established by the City to account for services relating to hazardous waste material. The City of Signal Hill participates in the services.

ASSUMPTIONS FOR MAJOR RESOURCES:

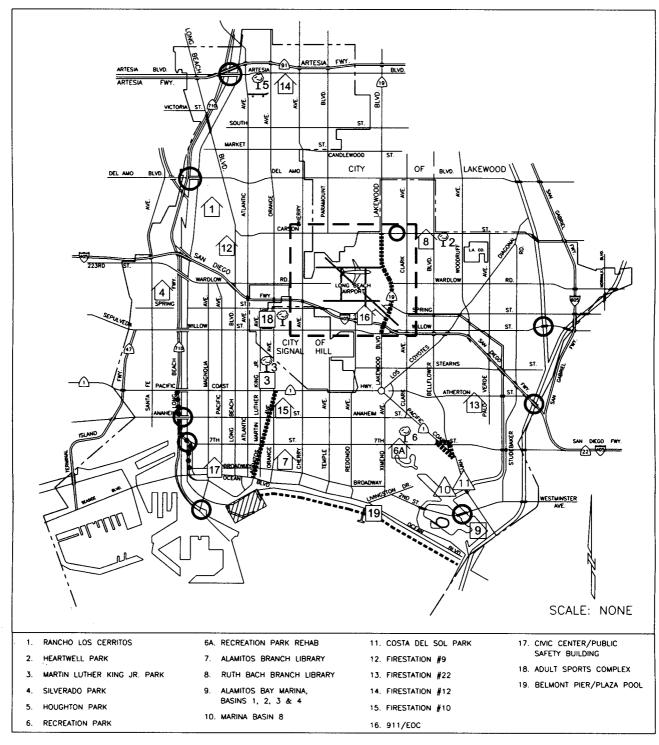
98% of CUPA Fund revenue is derived from permits and fees that support the cost of annual inspections of facilities which handle hazardous materials. FY 02 revenues assume a 15% increase from FY 01, primarily due to a fee increase for Underground Storage Tank permits.

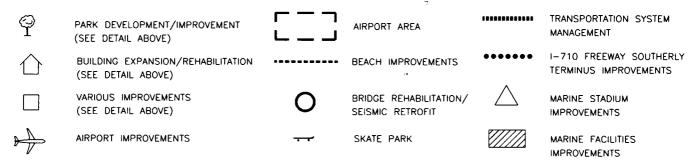
	ACTUAL FY 00	ADOPTED FY 01	ESTIMATED ACTUAL FY 01	ADOPTED FY 02
RESOURCES:				
BEGINNING FUND BALANCE	77,160	87,468	87,664	102,996
ADJUSTMENT TO FUND BALANCE	197	0	0	0
REVISED FUND BALANCE	77,356	87,468	87,664	102,996
Revenues:				
Property Taxes	0	0	0	0
Other Taxes	0	0	0	0
Licenses and Permits	650,284	755,500	664,352	849,500
Fines and Forfeitures	0	0	0	0
Use of Money & Property	17,712	18,500	20,444	18,500
Revenue From Other Agencies	19,260	0	4,647	0
Charges for Services	0	0	0	0
Other Revenues	0	0	0	0
Interfund Services-Charges	0	0	0	0
Intrafund Services-Gen Fund Chgs	0	0	0	0
Other Financing Sources	0	0	0	0
Operating Transfers	0	0	0	0
Total Revenues	687,256	774,000	689,443	868,000
TOTAL RESOURCES	764,613	861,468	777,107	970,996
REQUIREMENTS: Expenditures:				
Personal Services	541,202	626,180	574,260	721,748
Non-Personal Services	69,954	14,325	37,272	17,775
Internal Services	65,793	80,839	62,579	96,771
Capital Outlay	0	0	0	0
Debt Service	0	0	0	0
Operating Transfers	0	0	0	0
Depreciation/Amortization/Depletion	0	0	0	0
TOTAL REQUIREMENTS	676,949	721,344 ========	674,111	836,294
ENDING FUND BALANCE	87,664	140,123	======================================	======================================





FISCAL YEAR 2002 CAPITAL IMPROVEMENT OVERVIEW





PURPOSE:

To provide a comprehensive program of planning, design, construction, maintenance and repair of City facilities and infrastructure.

BUDGET HIGHLIGHTS

The Economic Development and Infrastructure Standing Committee established by the City Manager was responsible for organizing the Fiscal Year (FY) 02 Capital Improvement Program. The Committee selected representatives from the Departments of Community Development, Financial Management, Fire, Parks, Recreation and Marine, Planning and Building, Police, and Public Works to assume the task of compiling the CIP for final approval. The Subcommittee worked together to carefully review the City's capital needs and to prioritize project submittals based on the following criteria:

- Meets health, safety and legal concerns and mandates
- Prolongs the life of City assets or avoids/minimizes future repair costs
- > Benefits the community and supports the goals of the Strategic Plan
- > Generates operating savings or increases productivity
- > Secures future funds through program planning
- > Inclusion in the previous Six-Year Capital Improvement Plan
- Urgency

The Capital Improvement Program identifies and provides for two types of expenditures. The first covers **strategic improvements** to the City's infrastructure including major enhancements, and repairs to the airport, parks, City buildings, marinas, beaches, street lights, traffic signals, sidewalks, bus stops, fuel storage facilities, bridges and roadways and Americans with Disabilities Act (ADA) upgrades. The second type involves **one-time construction projects** designed to address important community needs. One-time projects include ADA facility upgrades, the construction of the Emergency Communications and Operations Center/911 Facility, permanent police substations and the Adult Sports Complex. Additionally, substantial upgrades are planned for the Public Safety Building, City Hall East, Belmont Pier and the Belmont Plaza Pool.

The economic vitality and quality of life in the community is enhanced through CIP projects. Capital improvements require a major initial investment, a significant and continuing financial commitment and, eventually, replacement. The Committee recognizes that capital programs demand careful long-term planning and budgeting so that cyclical downturns or unforeseen financial emergencies do not curtail planned maintenance and necessary replacement. To that end, new capital improvements must be supportive of the City's General Plan and are phased in as appropriate.

The Capital Improvement Program is divided into major categories, according to the type of capital investment. Following is a summary of each category with a dollar amount which represents "new" money for FY 02. In addition, certain project balances from projects currently underway will be carried forward.

ALLOCATION PLAN

Uses:	FY 01 ACTUALS	FY 02 ADOPTED APPROPRIATION
Airport	\$2,061,259	\$7,134,244
Community Development	\$656,649	\$3,560,000
Long Beach Energy	\$4,983,842	\$6,815,000
Parks and Recreation	\$1,868,107	\$1,807,701
Public Facilities	\$13,439,269	\$33,137,296
Public Thoroughfares	\$21,173,294	\$24,915,100
Storm Drains	\$2,807,705	\$0
Tidelands	\$3,409,370	\$8,816,239
Subtotal	\$50,399,495	\$86,185,580
Harbor	\$167,665,054	\$418,140,637
Sewers	\$8,315,206	\$961,000
Water Utility	\$21,031,197	\$20,618,550
GRAND TOTAL	\$247,410,952	\$525,905,767
Sources: **		
Airport Fund	\$2,061,259	\$7,134,244
Civic Center Fund	\$2,637,598	\$21,798,046
Fleet Services Fund	\$141,825	\$8,950,000
Gas Revenue Fund	\$4,983,842	\$6,565,000
Gas Tax Fund	\$12,463,890	\$6,800,221
General Capital Projects	\$13,225,043	\$20,561,830
Marina Fund	\$755,032	\$7,203,239
Rainbow Harbor Area Fund	\$1,146,578 \$5,455,068	\$0 \$0
Special Assessment District Capital Projects	\$5,455,968 \$3,446,558	\$0 \$1,673,000
Tidelands Operating Fund Transportation Fund	\$2,146,558 \$5,381,902	\$1,673,000 \$5,500,000
Transportation Fund	φ5,361,902	φ5,500,000
Subtotal	\$50,399,495	\$86,185,580
Harbor Fund	\$167,665,054	\$418,140,637
Sewer Fund	\$8,315,206	\$961,000
Water Fund	\$21,031,197	\$20,618,550
GRAND TOTAL	\$247,410,952	\$525,905,767

^{**} Each fund may include various sources such as fees and grants. Funding sources for General Capital Projects include, but are not limited to:

Airport Area Assessment District County Grants Golf Subfund County Parks Bonds Developer Fees Park Impact Fees General Fund

Traffic Mitigation Program State Grants

Transportation Development Act-SB821 West Long Beach Business Park Assessment District

AIRPORT PROJECTS

The Long Beach Airport covers 1,166 acres with over 626,500 square feet of active airfield pavement. The Capital Improvement Plan addresses the following critical areas: compliance with Federal Aviation Administration (FAA) regulations for safety and security, upgrading of facilities that are now over 60 years old, and development of airport land for general aviation (support) purposes. Funding for these improvement projects comes from a combination of entitlement and discretionary grants from the FAA, and Airport revenue.

Although costs for pavement rehabilitation/reconstruction have increased dramatically in the past 2-3 years, maintenance of Airport pavement remains a top priority. Security access control system upgrades and parking area improvements are also planned for FY 02.

EV 02

	F1 U2
	ADOPTED
PROJECT TITLE	APPROPRIATION

AIRPORT TERMINAL AREA IMPROVEMENTS \$600,000
AIRFIELD PAVEMENT REHABILITATION \$5,709,244
AIRPORT SECURITY ACCESS CONTROL \$525,000
PARKING IMPROVEMENTS \$300,000

TOTAL AIRPORT PROJECTS \$7,134,244

COMMUNITY DEVELOPMENT PROJECTS

In recent years, the primary focus of Community Development projects has been implementing the City's Transition Plan to comply with ADA. The City has made significant progress in completing projects based on the priorities established in the Transition Plan. In keeping with this commitment, additional CIP projects totaling \$1,500,000 will be initiated in FY 02.

In addition, a major infrastructure initiative is planned for the North Long Beach Redevelopment Project Area.

FY 02
ADOPTED
PROJECT TITLE
APPROPRIATION

ADA FACILITY UPGRADES \$1,500,000
CONVENTION CENTER COMPLEX REFURBISHMENT \$60,000
NORTH LONG BEACH REDEVELOPMENT AREA \$2,000,000

TOTAL COMMUNITY DEVELOPMENT PROJECTS \$3,560,000

LONG BEACH ENERGY DEPARTMENT PROJECTS

Long Beach Energy is the largest of the three municipally owned gas utilities in California and the sixth largest in the country. One of the primary goals of Long Beach Energy is to supply its customers with a dependable source of natural gas at a reasonable price via a safe and reliable pipeline distribution system. The Department is also responsible for the City's fleet of variously fueled vehicles, towing operations and waste management, including refuse removal, recycling, street sweeping and disposal of solid waste through a state-of-the-art waste-to-energy plant. The Department's goals will be achieved by continuing the ongoing program of systematically replacing old and deteriorating mains and service lines, thus maintaining the integrity of the pipeline distribution system. A significant number of gas meters will also be replaced utilizing a statistical analysis program which identifies those units most likely to suffer operational failure due to such factors as age, location and construction materials. The Department is also committed to the preservation of its assets by continuing to maintain, rejuvenate and enhance the usefulness of its buildings and other properties through various capital improvement projects.

There is one new project added this year. The Fuel Cell project will provide for installing, testing, and operating a fuel cell to begin development of alternative and environmentally sound energy sources.

PROJECT TITLE	FY 02 ADOPTED APPROPRIATION
CORROSION CONTROL MAIN PIPELINE REPLACEMENT: CONTRACT WORK MAIN PIPELINE REPLACEMENTS AND ADDITIONS: IN-HOUSE WORK METER AND REGULATOR REPLACEMENT RESIDENTIAL SERVICE LINE REPLACEMENT: CONTRACT WORK RESIDENTIAL SERVICE LINE REPLACEMENTS/ADDITIONS: IN-HOUSE WORK FUEL CELL HIGH PRESSURE GAS HOLDERS REGIONAL FUEL STORAGE	\$155,000 \$1,650,000 \$1,500,000 \$1,300,000 \$210,000 \$1,000,000 \$500,000 \$250,000 \$250,000
TOTAL LONG BEACH ENERGY DEPARTMENT PROJECTS	\$6,815,000

HARBOR DEPARTMENT PROJECTS

The goal of providing state-of-the-art facilities to accommodate expanding international trade and securing regional economic benefits is the driving force of the Port's capital improvement plan. That focus reached new levels at the opening of the Pier A Hanjin Terminal in 1997. The 170-acre, \$277 million container terminal is the Port's largest terminal and Hanjin's largest facility in the world. The next major construction project, started in 1998, is the development of the former naval complex on Terminal Island. Expected to take almost five years to complete, the new facilities will include a 300-acre container terminal, a ship repair facility and liquid bulk and break bulk terminals.

PROJECT TITLE	FY 02 ADOPTED APPROPRIATION
MAJOR PROJECTS	
TERMINALS EXPANSION AND DEVELOPMENT	
PIER A	\$4,070,000
PIER D/E/F	\$15,025,000
PIER G – COMPLIANCE RULE 1158	\$8,127,000
PIER G AND J DEVELOPMENT	\$2,000,000
PIER J SOUTH PIER S - MARINE TERMINAL (160 ACRES)	\$51,900,000 \$121,063,000
PIER T	\$121,003,000
CONTAINER TERMINAL (395 ACRES)	\$105,072,000
CRANES	\$31,500,000
OTHER CONSTRUCTION	\$415,000
TOTAL TERMINALS EXPANSION AND DEVELOPMENT	\$339,172,000
STREETS, BRIDGES, AND RAILWAYS GRADE SEPARATIONS AND INTERCHANGES PIER B RAILYARD STREETS AND BRIDGES TOTAL STREETS, BRIDGES, AND RAILWAYS	\$1,999,000 \$2,400,000 \$36,023,000 \$40,422,000
TOTAL MAJOR CONSTRUCTION PROJECTS	<u>\$379,594,000</u>
LAND ACQUISITIONS WETLANDS MITIGATION PROJECTS NORTH HARBOR TOTAL LAND ACQUISITIONS	\$23,500,000 \$4,047,000 \$27,547,000
TOTAL LAND ACQUISITIONS	<u>\$27,347,000</u>
ENVIRONMENTAL AND ENGINEERING FURNITURE, FIXTURES, & EQUIPMENT WAREHOUSE INVENTORY FIRE STATION RELOCATIONS	\$7,947,000 \$1,891,637 \$684,000 \$477,000
TOTAL HARBOR DEPARTMENT EXPENDITURES	\$418,140,637

PARKS AND RECREATION PROJECTS

Parks located throughout the City provide the recreational amenities and open space to enhance the environment and provide leisure opportunities to meet the needs and interests of residents. There is a constant effort to address and balance the issues of aging facilities, demographics and geographic imbalance. A substantial benefit to park and recreation improvements occurred when voters approved Proposition 12 providing new State Park Bonds which will, in part, fund local park projects. As a result, the City received approximately \$5 million for various projects. Among the projects expected to utilize these funds are development of temporary mini-parks, an aquatics area at Cesar Chavez Park, Homeland Theater, improvements at Admiral Kidd, Pan American, Stearns and Whaley Parks and Belmont Pier. Other funds including General Fund, Park Impact Fees, and Transportation Development Act monies will be utilized for citywide projects that involve maintaining, improving or replacing play equipment, bike paths, sports field lighting at various parks, sports field improvements at El Dorado Park, and improvements at Rancho Los Cerritos and the development of the East Village Arts Park. The development of Skate Parks will also continue.

PROJECT TITLE	FY 02 ADOPTED APPROPRIATION
PARK BIKE PATH REPLACEMENT	\$57,701
RANCHO LOS CERRITOS	\$100,000
PARK ACQUISITION & DEVELOPMENT	\$1,000,000
MATCHING FUNDS	\$25,000
RECREATION PARK REHABILITATION	\$75,000
SPORTS LIGHTING IMPROVEMENTS	\$250,000
SWIMMING POOL MASTER PLAN IMPLEMENTATION	\$50,000
SKATE PARKS	\$200,000
OPEN SPACE/RECREATION STRATEGIC PLAN	\$50,000
TOTAL PARKS AND RECREATION PROJECTS	\$1,807,701

PUBLIC FACILITIES PROJECTS

Building and related facility improvements are often key to the City's ability to deliver quality services to residents. These projects are made possible by a variety of funding sources: Los Angeles County Proposition "C" and Proposition "A," Civic Center, Health and Insurance funds. Several one-time public safety investments are recommended for bond financing. Notable projects in this category are the Emergency Communications and Operations Center/911 Facility, transit and bus stop improvements, Public Safety Building retrofit, Police substations, a new library and community center, Health Department land development and various capital improvements to the civic center complex. A new program will begin in FY 02 to retrofit all fire stations to provide gender equity. This category also contains General Fund funded projects that are needed to prevent costly repairs in the future. These preventive maintenance projects include Citywide Tree Trimming, Citywide Reroofing and City Building Refurbishment projects. These three projects account for \$1.5 million in FY 02. Finally, a Fire Department facility master plan will be undertaken this year.

million in FY 02. Finally, a Fire Department facility master plan year.	will be undertaken this
PROJECT TITLE	FY 02 ADOPTED APPROPRIATION
CIVIC CENTER COMPLEX REFURBISHMENT CITYWIDE REROOFING CITYWIDE TREE TRIMMING COOPERATIVE INFRASTRUCTURE IMPROVEMENTS EMERGENCY COMMUNICATIONS AND OPERATIONS CENTER (911 FACILITY) TRANSIT RELATED IMPROVEMENTS PROPOSITION "A" IMPROVEMENTS GENERAL CITY BUILDING REFURBISHMENT UNDERGROUND UTILITY DISTRICTS SCE BUILDING UPGRADE PUBLIC SAFETY BUILDING NEW LIBRARY AND COMMUNITY CENTER POLICE DIVISION RELOCATION – NORTH FIRE DEPARTMENT FACILITIES MODERNIZATION FACILITY ENERGY EFFICIENT DEVICES CONCRETE APRON REPLACEMENT	\$368,500 \$233,500 \$725,000 \$50,000 \$8,700,000 \$200,000 \$500,000 \$583,250 \$15,000 \$3,550,000 \$15,274,533 \$100,000 \$2,605,013 \$100,000 \$75,000 \$57,500
TOTAL PUBLIC FACILITIES PROJECTS	\$33,137,296

PUBLIC THOROUGHFARES PROJECTS

A safe and efficient roadway transportation system is accomplished by providing roadway surface maintenance, illumination, signage and traffic signal timing. Anticipated future traffic patterns that are affected by employment, commerce, land use and demographic changes are addressed in the Transportation Element of the City's General Plan. Major and Secondary Highway improvements are determined using the Department of Public Works' Pavement Management System. This provides a methodical approach for extending the life of roadways throughout the city. Citywide Infrastructure Improvements are once again funded to provide repairs such as sidewalk and curb and gutter replacement that impact every city neighborhood. This category also includes a major investment to maintain the City's commitment to complete the priority ADA curb cuts by FY 02.

PROJECT TITLE	FY 02 ADOPTED APPROPRIATION
CONGESTION MANAGEMENT PROGRAM COMPLIANCE	\$25,000
MAJOR AND SECONDARY HIGHWAY PROGRAM	\$6,125,000
BRIDGE REHABILITATION PROGRAM	\$1,300,000
SEISMIC BRIDGE RETROFIT	\$30,000
STREET SIGN REPLACEMENT	\$15,000
NEIGHBORHOOD TRAFFIC MITIGATION	\$36,000
TRANSPORTATION SYSTEM MANAGEMENT	\$2,150,000
CURB RAMPS	\$1,250,000
TRAFFIC SIGNALS - NEW INSTALLATIONS AND ENHANCEMENTS	\$300,000
CITYWIDE INFRASTRUCTURE IMPROVEMENTS	\$4,000,000
MAJOR CORRIDOR ENHANCEMENT PROGRAM	\$725,000
CITYWIDE PEDESTRIAN SAFETY ENHANCEMENT PROGRAM	\$220,000
DOWNTOWN REGIONAL BIKEWAY CONNECTION	\$452,795
ADAPTIVE TRAFFIC MANAGEMENT SYSTEM	\$2,000,000
I-710 FREEWAY SOUTHERLY TERMINUS IMPROVEMENTS	\$4,080,000
TRAFFIC OPERATIONS	\$162,300
CITYWIDE SLURRY SEAL PROGRAM	\$1,606,305
LED TRAFFIC SIGNAL CONVERSION PROGRAM	\$437,700
TOTAL PUBLIC THOROUGHFARES PROJECTS	\$24,915,100

STORM DRAINS PROJECTS

Storm water is removed from City streets through a network of seven regional drains that channel the water into the ocean through the City's harbors and bays. Because of the flat terrain and the configuration of the system, 40 pump stations are required. El Niño conditions have highlighted the importance of a properly maintained system.

There are no projects with new money in this section. Stormwater/Urban Runoff Management, the project which helps the City to comply with the federally mandated National Pollutant Discharge Elimination System (NPDES) program, has been moved to the Public Works' Operating budget in FY 02.

TIDELANDS PROJECTS

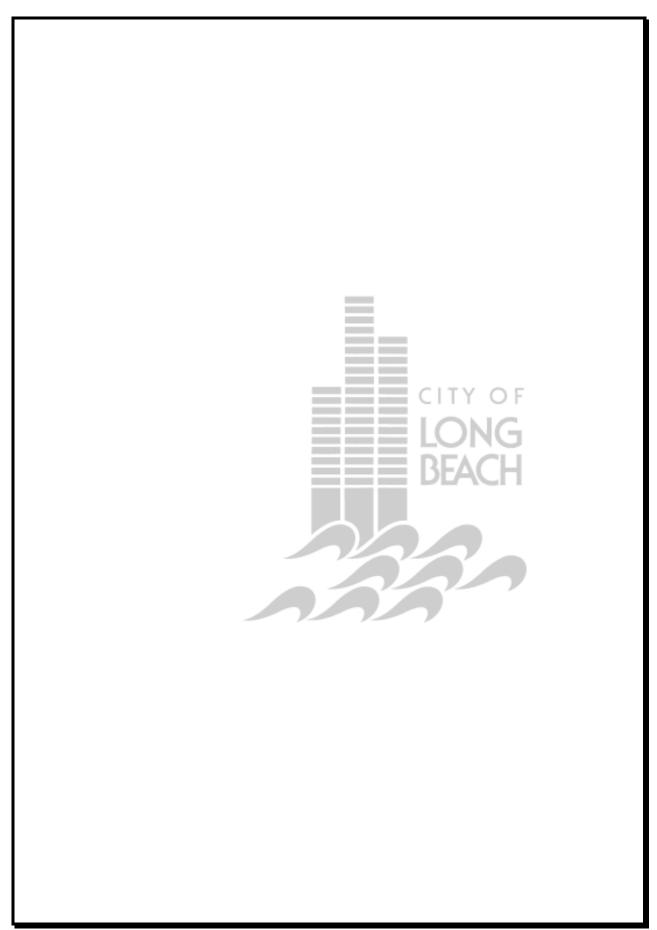
Two assets that make Long Beach unique are its beaches and marinas maintained by the City. These resources provide recreational enjoyment to both residents and tourists. With the support of the Harbor Department, work continues on a major bluff erosion control project to fundamentally protect the City's coastline. Other projects include Bike Path Improvements, Beach Erosion Control, Marina Tree Trimming, Lifeguard Tower Replacement, Belmont Pier, Marina Parking Lots and the Peninsula Boardwalk. Other sources used are State Department of Boating and Waterways (DBAW) loans and grants which will enable reconstruction of the Downtown Marina, Transportation Development Act funds for bicycle path improvements, and the Proposition 12 State Park Bonds.

PROJECT TITLE	FY 02 ADOPTED APPROPRIATION
COASTAL CONSULTING MARINE STADIUM AREA IMPROVEMENTS BEACH EROSION CONTROL MARINA TREE TRIMMING PORTABLE LIFEGUARD TOWERS MARINA PARKING LOTS MARINA DOCK & DECKING PENINSULA BOARDWALK REPLACEMENT SHORELINE DOWNTOWN MARINA REHABILITATION LOAN LOS ANGELES RIVER DREDGING	\$50,000 \$500,000 \$175,000 \$50,000 \$88,000 \$100,000 \$150,000 \$100,000 \$7,403,239 \$200,000
TOTAL TIDELANDS PROJECTS	\$8.816.239

WATER DEPARTMENT PROJECTS

Planned capital improvements to the City's water and sewer system encompass a wide range of projects. The Water Department will continue replacing cast iron mains, which are approaching the end of their useful life, with more durable ductile iron pipes at an aggressive rate of 100,000 feet annually. In addition, rehabilitation of water wells and storage tanks at the Department's two reservoirs will ensure a reliable supply of water well into the future.

PROJECT TITLE	FY 02 ADOPTED APPROPRIATION
POTABLE WATER FACILITY UPGRADES CAST IRON MAIN REPLACEMENT PREVENTATIVE MAINTENANCE WATER DISTRIBUTION SYSTEM IMPROVEMENTS WATER RESOURCES/FACILITY IMPROVEMENTS	\$140,000 \$9,847,000 \$506,000 \$850,000 \$4,321,000
TOTAL POTABLE WATER	\$15,664,000
RECLAIMED WATER RECLAIMED WATER FACILITY IMPROVEMENTS	\$4,954,550
TOTAL RECLAIMED WATER	\$20,618,550
SANITARY SEWER SEWER COLLECTION SYSTEM IMPROVEMENTS SEWER FACILITY IMPROVEMENTS	\$834,000 \$127,000
TOTAL SEWER FUND	\$961,000
TOTAL WATER DEPARTMENT PROJECTS	<u>\$21,579,550</u>



Awards



The Government Finance Officers Association of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to:

Department of Financial Management

City of Long Beach, California

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

July 28, 2000

Jeffrey LEner

Date

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Long Beach for its annual budget for the fiscal year beginning October 1, 2000.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Awards

California Society of Municipal Finance Officers

Certificate of Award

Excellence in Operational Budgeting 2000-2001

Presented to

City of Long Beach

This certificate recognizes the achievement of Excellence in Operational Budgeting and reflects an outstanding budget document and the underlying budgeting process through which the budget is implemented.

February 26, 2001

Chair, Budgeting & Financial Management

Dedicated to Excellence in Municipal Financial Management

California Society of Municipal Finance Officers

Certificate of Award

Merit in Public Communication Budgeting 2000-2001

Presented to

City of Long Beach

This certificate recognizes meritorious achievement in Operational Budgeting and reflects a highly professional budget document and the underlying budgeting process through which the budget is implemented.

February 26, 2001

Chair, Budgeting & Financial Management

Vice-Chair, Budgeting & Financial Management

Dedicated to Excellence in Municipal Financial Management

Glossary

Adjusted Budget- The current budget adopted by the City Council, including any Council-approved modifications authorized throughout the year and prior year encumbrances.

Administrative Overhead- Cost applied based on employee salaries to fund the administration of the payroll system, employee benefits, labor relations, and ancillary services.

Adjusted Salaries- Adjusted Salaries are annualized budget amounts. Actual expenditures (as reflected in the Department Summary) may be different due to vacancies, other employee turnover and the timing of salary increases.

Adopted Budget- The new allocation of expenditures and revenues for the current fiscal year. The adopted budget does not reflect prioryear estimated carryover budget.

Allocation Plan- A financial plan used to allocate resources among program operations, which lists an estimate of required expenditures and the means of financing them for the fiscal year.

Appropriation- An authorization by the City Council which permits officials to incur obligations and expend City resources within a fiscal year. This includes adopted budget plus prior year estimated carryover budget.

Bureau- A unit of organization within a department.

Capital Improvements- Construction or major repair of City facilities or buildings.

Capital Outlay- The acquisition costs of equipment with a value greater than \$1,000 used in providing direct services.

Debt Service- The cost of paying the principal and interest on borrowed money according to a predetermined schedule.

Division- A unit of organization within a bureau.

Enterprise Fund- A fund used to account for the City's ongoing activities, which are similar to those found in the private sector in that they are structured to be self-supporting, e.g. gas, airport, towing, etc.

Estimated Actual- Anticipated year-end totals for the current fiscal year for expenditures and revenues. These amounts may be larger than the Adopted Budget due to mid-year budget adjustments and prior year encumbrances which are not included in the Adopted Budget.

Estimated Carryover- Funds carried over from prior-years for multi-year grants and projects.

Expenditures- The cost for the personnel, materials and equipment required for a department to function.

Fiscal Year- A time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Long Beach's fiscal year is October 1 through September 30.

Fringe Benefits- Cost of providing employee health/dental/life insurance, payroll taxes (FICA and Medicare), pension costs, workers' compensation and auto allowance.

Full-Time Equivalent (FTE) - 2,088 employee work hours.

Fund- An accounting entity with a self-balancing set of accounts recording financial resources and transactions for specific activities.

Fund Balance- The net effect of assets less liabilities at any given point in time.

General Fund- A fund which accounts for tax and other general purpose revenues, e.g., sales taxes, property taxes, fines, interest, etc. and records the transactions of general governmental services, e.g. police, fire, library, parks and public works.

Glossary

Internal Services- The costs of reimbursement for services provided by Internal Service Fund programs to other City programs and departments.

Internal Service Fund- A fund used to finance and account for goods and services provided by one City department to other City departments.

Memorandum of Understanding (MOU)-Agreement between mutual parties such as between City departments or between the City and employee organizations.

Miscellaneous Skill Pays- Additional compensation for police officers who qualify annually for firearm skill and physical fitness, as well as specialized pay for field training officers and one-officer patrol.

Non-Personal Services- The costs of utilities, materials and supplies, services, fuel, and other non-labor costs.

Objective- A specific statement describing a result to be achieved in support of a department's purpose.

Operating Budget- See "Allocation Plan".

Outstanding Encumbrance- The money allocated for payment of goods/services contracted for but not yet received.

Performance Measure- Data collected to determine how effective or efficient a program is in delivering services.

Personal Services- The costs of labor, including salaries and fringe benefits.

Personnel- Reflects total full-time, part-time and temporary budgeted positions, expressed as full-time equivalents. (Example: Two half-time positions equals one full-time equivalent.)

Prior Year Encumbrances (PYE)- Money set aside from last year's budget to pay for items or services ordered during that year but received in the subsequent fiscal year. The encumbrance is removed when the items or services are received and paid for.

Purpose or Mission- A broad statement of goals, in terms of meeting public service needs for which a department is organized.

Resources- Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenues- The historical and estimated yield of taxes and other sources of income that a governmental unit collects and receives for public use.

Special Revenue Fund- A fund used to account for the proceeds of specific revenue sources that are restricted by law to expenditure for specific purposes.

Subsidiary Agency Fund- A fund used to account for funds when the City is acting as an agent for other governmental units, private organizations or individuals.

Tidelands Funds- The Tidelands Operating Funds are used to account for operations, maintenance and development of the Convention Center, beaches, waterways and marinas in the Tidelands area. The Tidelands Oil Revenue Fund is used to account for the proceeds from oil operations within the Tidelands area. The Subsidence Fund is used to account for the accumulation of resources to minimize and remedy future land sinkage due to oil operations in the Tidelands area.

User Charges/Fees- The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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